

1-1 By: Ellis S.B. No. 485
 1-2 (In the Senate - Filed February 11, 2013; February 13, 2013,
 1-3 read first time and referred to Committee on Finance;
 1-4 April 4, 2013, reported favorably by the following vote: Yeas 14,
 1-5 Nays 0; April 4, 2013, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10			X	
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to the sales tax exemption period for clothing and
 1-26 footwear.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Subsection (a), Section 151.326, Tax Code, is
 1-29 amended to read as follows:

1-30 (a) The sale of an article of clothing or footwear designed
 1-31 to be worn on or about the human body is exempted from the taxes
 1-32 imposed by this chapter if:

1-33 (1) the sales price of the article is less than \$100;
 1-34 and

1-35 (2) the sale takes place during a period beginning at
 1-36 12:01 a.m. on the Friday before the 15th [~~eighth~~] day preceding the
 1-37 uniform date prescribed by Section 25.0811(a), Education Code,
 1-38 without regard to any exception authorized by that section, before
 1-39 which a school district [~~earliest date on which any school~~
 1-40 ~~district, other than a district operating a year-round system,~~ may
 1-41 not begin instruction for the school year [~~as prescribed by Section~~
 1-42 ~~25.0811(a), Education Code], and ending at 12 midnight on the~~
 1-43 following Sunday.

1-44 SECTION 2. The change in law made by this Act does not
 1-45 affect tax liability accruing before the effective date of this
 1-46 Act. That liability continues in effect as if this Act had not been
 1-47 enacted, and the former law is continued in effect for the
 1-48 collection of taxes due and for civil and criminal enforcement of
 1-49 the liability for those taxes.

1-50 SECTION 3. This Act takes effect immediately if it receives
 1-51 a vote of two-thirds of all the members elected to each house, as
 1-52 provided by Section 39, Article III, Texas Constitution. If this
 1-53 Act does not receive the vote necessary for immediate effect, this
 1-54 Act takes effect September 1, 2013.

1-55 * * * * *